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ABSTRACT

The ABCs of financing church and synagogue libraries are presented in this guide as Acquiring Funds, Budgeting, and Cash Accounting. Acquiring funds and the basic means needed to start a library are described, including resources such as books, shelves, office supplies, and financial resources; ideas and methods are presented for soliciting both types of resources from the congregation. The concept of the library as an investment and attribute for the church/synagogue is also discussed. A discussion on budgeting encompasses: forming a planning committee; creating and maintaining an effective image to present to the congregation; sending questionnaires to the community to gain valuable feedback about current and future services; promoting and publicizing (including recommended readings on the subject); and specific aspects of accounting (e.g., budget hearings, line item budgets, program budgets, and annual budget allocation). Aspects of cash accounting are explained and demonstrated in tables, including ordering procedures, administering library funds, verifying cash balances, using a bookkeeping journal, recording expenditures and receipts by category, monitoring expenditures, and utilizing bookkeeping forms. Appendices provide suggestions for approximately 150 fund raising activities as well as sample bookkeeping forms. (SD)

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CSLA Guide No. 13

THE ABC'S OF FINANCING CHURCH AND SYNAGOGUE LIBRARIES

Acquiring Funds

Budgeting

Cash Accounting



Claudia Hannaford

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The CHURCH AND SYNAGOGUE LIBRARY ASSOCIATION was formed in 1967 to provide educational guidance in the establishment and maintenance of congregational library service.

The organization issues publications relating to this branch of librarianship, including *Church and Synagogue Libraries*, a bi-monthly bulletin containing news and informative articles for members and subscribers.

Membership in the non-profit association is open to all who are interested in church or synagogue libraries. Provision is made for membership in the name of an individual, church or synagogue, or institution. There are also affiliated, contributing, and honorary membership categories.

For a brochure with further information, and a sample copy of the official bulletin, write CSLA at Post Office Box 1130, Bryn Mawr, PA 19010.

THE ABC'S OF FINANCING CHURCH AND SYNAGOGUE LIBRARIES

**Acquiring Funds
Budgeting
Cash Accounting**

Claudia Hannaford

CSLA Guide No. 13

**Church and Synagogue Library Association
Box 1130, Bryn Mawr, PA 19010**

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She is listed in the current edition of *Who's Who in Library and Information Services* published by the American Library Association.

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1. ACQUIRING FUNDS

The library is a vital part of the ministry of the church or synagogue. As such it deserves the full support of the institution.

The way resources are used reflects beliefs and values more truly than words professed. In regard to the congregational library, adequate funding is an affirmation of belief that its materials and services fulfill needs that would not otherwise be met as effectively. Individuals and groups within the institution may expect to find in its collection of resources doctrinal, spiritual, and educational nourishment.

A grant or other one-time allocation is desirable to start a library and to enable it to open with a worthy selection of materials. It may be that the library can be established with gifts designated in memory of a member of the congregation or in honor of a leader. Or one or more groups within the institution may be approached to provide financing.

Going directly to the congregation for help is another way to acquire initial funds. This approach has the advantage of immediately arousing the interest of a greater number of persons in the project through their contributions and involvement.

Thereafter, ideally, a sufficient amount should be allocated annually from the general operating budget of the institution for regular, dependable support of library operation and service. Other income, such as from gifts, memorials, or fees, should be considered only as supplementary. Such receipts enrich the budget and can be important sources of funds, but they are often given for special purposes, and should not be counted on for basic support and maintenance of library service.

BASIC NEEDS

To start a library books, shelves, cataloguing supplies, processing and circulation materials, office supplies, and resource tools for the librarian will be required.

Congregational members may provide the majority of books for a beginning collection. If the librarian/library committee is specific about the categories of books desired, suitable titles may be acquired from individuals contributing either their personal, used copies, or money for new purchases.

Gifts to honor friends, relatives, and colleagues should be encouraged. Groups may honor leaders; classes, teachers; children, their grandparents, and so forth. Books may be given in celebration of birth, marriage, anniversary, job promotion, retirement, and to recognize years of service of a minister or rabbi.

Commercial shelving is available with a wide variety of features, materials, and sizes from library supply companies. Attractive shelving has often been built by congregational members.

A system of logical organization of the library collection is essential for its convenient use by patrons. They should have access to a catalogue file — a card index — of authors, titles, and subjects of available materials, with information as to their location and shelf arrangement.

Paper and postage are the basic office expenses. The library may want to design its own logo for stationery it uses for correspondence, orders, gift acknowledgments, and any library newsletters. A rubber stamp carrying the name of the church/synagogue AND ITS ADDRESS should be used to identify ownership of each book or item of the collection.

From the beginning, the librarian will need certain tools: a subject heading list, a manual for the classification system adopted, and probably guides on cataloguing and processing materials, and library operation.

Membership in a library association will provide a source of encouragement and helpful information to the staff.

When funds become available, additional items may be acquired — bulletin board and promotion materials, mending supplies, file cabinet to hold office records and publishers' catalogues, typewriter, desk and chair for the librarian, children's furniture, reading table and chairs for patrons.

As the library develops, non book and audio-visual resources will be added. Each type of non book material requires its own special shelving or storage facility: slanting shelves for periodicals display; drawers and folders to hold pictures, pamphlets, and clippings; closet or cabinet units for each type of audiovisual hardware (such as projection equipment) and software (such as filmstrips).

INVESTMENT

Library service, which undergirds the ministry of the church or synagogue, is a basic investment enriching the life of individuals and congregational groups. It should be considered an essential service, meriting the support of the institution.

An established library might be maintained on a minimum budget of not less than 50¢ annually per congregational member. However, in the last decade hardcover book prices have risen more than the Consumer Price Index increase.¹ This means the 50¢ figure may do no more than provide survival level funding. One to two dollars for each

person (child and adult) enrolled in the Sunday School, or one-half of one percent of the total (church/synagogue) budget is suggested in *A Church Media Library at Work*.²

Most congregational libraries are operated by dedicated volunteers who give their time, but do not receive a salary. The morale of the librarian and any staff are naturally affected by the way their service is perceived and the value that is — or is not — attached to it.

Those making financial decisions for the church/synagogue should be reminded that (1) the expense of providing the library room itself is generally absorbed in overall building maintenance, and (2) in public and academic libraries "two-thirds or more of the budget consists typically of personnel costs."³

Relieved of these two major operating expenses, the allocation granted to the congregational library should be generously responsive to stated needs for books and other materials, equipment, and supplies. The amount of money a library receives will, to a considerable extent, determine what it is able to do.

While success in funding the budget is closely tied to the priorities of the institution and the persuasive ability of the librarian, economic realities may limit resources available. While an admitted difficulty, this can be faced creatively so that library service will not only be preserved, but will develop to meet present and future needs.

Good stewardship should be practiced at all times:

- Keep track of materials.
- Label ownership fully, including the address with the church/synagogue name.
- Verify that periodical subscriptions or other standing orders are being received on schedule.
- Record all gifts and memorials. Information can be incorporated in the accession book or an attractively bound gift register.
- Keep the accession book (the record of holdings listed chronologically) safe in a separate location, for insurance purposes.
- Maintain proper temperature and humidity levels to preserve materials.
- Mend promptly.
- See that materials are properly signed out.
- Supply protective bags for items borrowed on rainy days.
- Require any non-member who uses the library to fill out a borrower's registration card with name, address, and telephone.
- Take an inventory annually, or every other year.

- Record serial numbers of equipment.
- Store equipment in a secure place.
- Have equipment cleaned and serviced regularly.
- Provide manuals and operating instructions for those who use equipment.

A number of economies can be exercised:

- Rule loose-leaf notebook pages for an accession record book.
- Adapt a metal band-aid box for use as a sign-out box.⁴
- Let the library rubber ownership stamp, complete with address and even telephone and simple logo, serve a dual purpose on stationery as a letterhead. It will be eye-catching if a colored ink pad is used.



- Make telephone calls or hand out overdue notices when possible instead of mailing them.
- Buy paperbacks.
- Shop for bargains. Patronize used book stores and sales.
- Be alert for sources of free materials such as government publications, and those from religious societies and service agencies.

- Investigate possible discounts on purchases of materials and equipment — but not at the expense of good quality or service.

- Ask study groups to purchase titles related to their topics to enrich the collection.

- Trade books with other congregational libraries.

Devise inexpensive substitutes to hold special materials:

- A removable book shelf can be replaced on a slant to display magazines. (Attach a narrow strip along the bottom to form a ledge.)

- Wooden dowels set in brackets intended for cafe curtains can be used as newspaper sticks.⁵

- Plain metal book supports may be screwed onto shelves at intervals to form dividers to keep odd-sized children's books orderly.

- Substitute floor cushions or back rests for children's chairs. Or use carpet samples (those of discontinued styles may sometimes be obtained free).

- Install a rod across the top (underside) of a shelf or storage area (much like a clothes closet rod) from which to hang plastic bags containing media items combined as kits.⁶

FUND RAISING

Circumstances may make it necessary to supplement the library's income. If funds must be raised by money-making projects, it would be wise to use the plan of deferred spending. That is, "raise the funds one year to underwrite the next year's expense. This gives . . . an assured amount to spend and ample time to consider how it is best to be spent."

Dozens of methods of acquiring funds that have been found to be successful are listed in *Appendix A*.

The first, alphabetically and practically, is stated here: ASK!

Perhaps the librarians have been too passive, accepting what is offered — sometimes the "left-overs" of the general budget — rather than stating what is needed for effective operation, and what is desirable for growth in materials and services. Illustrations that follow here suggest ways congregational members may be invited to share in establishing and developing a library. Such requests may be inserted in a worship leaflet or sent out with a general mailing.

Fundraising projects can be a means of increasing the library's visibility and use, making people more aware of its materials, services, and goals, while offering sociability and a sense of community. People will be more willing to help raise money if they can have a good time in the process. A bonus



Dear Friends,

We invite you to share in the organization of the library we hope to open soon at Trinity Church. You are welcome to attend the committee meetings, which are held in the church lounge at 10 a.m. on the third Thursday of each month.

At the last meeting, the committee selected attractive shelf units which will accommodate the many books given to us by our national headquarters, and provide space for new books, which we hope to acquire.

A picture of this shelving is posted on the bulletin board at church. If you would like to contribute toward its purchase, or toward books or related library materials, this would be appreciated. Any amount can be used to good purpose.

Funds for books in memory of loved ones, or honoring relatives, teachers, and other friends, will be acknowledged by a notice to the family remembered, and an inscription plate in the front of the books themselves.

Just drop the attached form in the offering plate some Sunday soon, or telephone your wishes to the church office, 622-8720.

Thank you for your interest.

THE LIBRARY COMMITTEE
TRINITY EPISCOPAL CHURCH

Trinity Episcopal Church
Centre Street at Howard Avenue
Ft. Stevens, PA 17901

Enclosed is my contribution of \$ _____ payable to Trinity Church Library for:

☐ Shelving
☐ Supplies
☐ Display Materials
☐ Where needed
☐ Book(s) in memory of _____
☐ Book(s) in honor of _____
 (Signed) _____

will be their heightened sense of involvement or "investment" in the library's growth.

Careful planning is the key to success. Whether a major effort or one involving a limited number of persons or time, each activity should be planned in minute detail. For example, if the event is a picnic, in addition to obvious arrangements, see that the area is sprayed in advance to control insects.⁸

The librarian and staff should feel free to call on others in the congregation to form the project committee. Identify persons who can lend their expertise in different ways. Involve various church/synagogue groups in sharing responsibilities. Congregational leaders will appreciate being con-

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PARISH
LIBRARY
SURVEY

Soon we will be ordering new books for our parish library.

In order to meet best your interests and needs, we invite your suggestions and help.

The library will include books on church doctrine, history, and Bible study; devotional and liturgical titles (worship, art, music), personal relationships, social concerns, inspirational fiction and biography, and books for children.

++ If you have any such books you are willing to donate, please bring them to the church office as soon as possible, so that duplicate titles will not be ordered.

++ There are forms in the Commons Room which we hope you will use to recommend specific titles for purchase, or a subject area that you would like to know more about. These and any other suggestions will be welcomed by the Library Committee.

sulted at the initial stage, rather than after decisions have been formulated.

Start planning well enough in advance to allow for generating interest, but not so far ahead that workers become discouraged or burdened with too many meetings. Subcommittees should be named to oversee aspects of preparation, which will vary, but could include: strategy, publicity, printing, mailing, general solicitation, special contacts, acknowledgments, donations pick-up, ticket sales, reservations, program, decorations, food, set-up, clean-up, evaluation, and so forth. Sub-groups can work separately, with occasional report sessions to the full committee.

Determine the source of any necessary initial funding, and develop a budget for aspects of the event. Set realistic goals in terms of attendance and anticipated profit.

Establish a time table for each step in carrying out the project. The date itself should be scheduled well in advance, and chosen to avoid conflicts with other popular activities as much as possible. "Save the Date" notices can be posted prior to more detailed publicity. The type of event may require naming a rain date or an alternate location.

If the price to be asked for the event or activity planned is high, stating it also in relative amounts, such as "the cost of a dinner out," or "tickets to a ballgame for a family of four" will enable persons to see the amount in perspective.

When fundraising extends over a period of time, display graphs and/or provide progress reports featuring different angles to help maintain interest which could otherwise lag. Many events will make newsworthy items for the local paper.

Project committee members should be well-informed about the library and able to answer any questions as to its history, current status, and facts and figures about its needs which the fundraising effort will meet or alleviate.

A general information leaflet will be helpful to workers, and will also serve as a means of providing data about the library to the congregation, especially newcomers. It may include statements to encourage memorial gifts and bequests.

Expressing appreciation to workers and contributors is very important, yet often overlooked. Send thank-you letters. Recognize persons publicly. Post an honor roll or list names in the church/synagogue newsletter.

At the conclusion of the project, the committee should hold an evaluation session. It will provide guidance for future events. Publicity from frequent small money-making activities helps keep the congregation aware of the library and its services. A series of successes, and the experience gained, will create confidence for the library to attempt more ambitious projects.

Before scheduling any event:

- Determine local church/synagogue policy in regard to the fundraising activity.
- Investigate possible licensing or other city/state regulations.
- If in doubt about tax-exempt status of a project, outline proposed plans in a letter to the District Director of the Internal Revenue Service.⁹

Generally, gifts to the library are tax-deductible, and the donor takes pride in knowing his assistance has helped a worthy cause.

For certain of the fundraising ideas listed in Appendix A, it will be necessary to "spend money to make money." The proceeds will vary according to the activity chosen. Many are designed to reach a broad segment of the congregation. Some suggest major gifts from one or a few persons. Others fit a target group. Tailor ideas to suit your situation. Keep in mind that the quality and nature of events held in the name of the library will reflect on its image.

2. BUDGETING

"To make a budget is to plan a future. Budget-making . . . has evolved from being only a means of monetary control to become a process in which goals are set and decisions made on means for achieving agreed-upon objectives."¹ The budget should be "a plan with dollar figures attached."²

Fundamental to planning is the formal statement of library purposes. For the church/synagogue, it is the library's policy statement endorsed by the congregational governing body. While subject to periodic review and any necessary revision, this policy statement defines the anticipated focus of service for which long-range goals are set. These are broken down into short-term goals with specific objectives from which the annual financial plan is constructed.

A checklist useful in long-range planning appears in CSLA Guide No. 6, *Standards for Church and Synagogue Libraries: Guidelines for Measuring Effectiveness and Progress*.³ It may be helpful to the library committee and minister or rabbi as they review administration, operation, materials, and services. Suggested aspects of each of these areas are listed separately for libraries which are beginning (first and second year), developing (third and fourth years), and established (fifth and later years).

There are a number of budgeting formats. Perhaps the one most familiar to the congregational librarian is the lump-sum budget. A sum of money is allocated by the church/synagogue and the library is expected to function on that amount for a designated period of time, usually one year. Often the librarian and staff have not been included in the decision-making process.

The librarian should not wait to be told the amount budgeted. He/she should assume the responsibility for developing and presenting to the institution a budget based on stated objectives. The budget should be designed around the cost of materials needed to carry out desired programs.

PLANNING PROCESS

A planning committee should be formed, representative both of those involved in the library's operation, and those who are recipients of its services. The planning process includes gathering and analysis of data in order to select the most effective means of achieving objectives. The data is obtained from a study of the church/synagogue and of available resources.

An examination of office records, and conversation with the minister or rabbi will reveal the size of the congregation and its breakdowns by broad

age groups, educational levels, the interests evidenced by organizations and standing committees, need for curriculum enrichment, and national program emphasis.

Resources include the staff itself, current library services offered, materials in the collection, facilities and equipment available, and average income of members. The general economic conditions which prevail and the setting of the community (rural, urban, suburban) are realities to consider. The experience of the previous year, estimated growth, and anticipated needs are also to be taken into account.

This data is analyzed so that objectives set will be realistic and achievable. If goals are beyond reach, those working with the library will be discouraged and dissatisfied. However, there are usually different ways to achieve objectives and different levels or extents to which service can be provided.

The committee should explore the commitment required in cost and time for the various alternatives in order to select the most feasible for their present situation. This is the point at which objectives are turned into budget items.

Decisions made should be based both on the cost of an objective or service planned, and its anticipated benefits.

The cost of an objective can be projected, and usually the extent to which the objective was met can later be determined.

If, for example, the objective is to increase circulation, steps in implementation could include the acquisition of relevant materials and choice of methods of promoting their use. The search will be made for titles which will meet needs and enrich the collection. Options for encouraging reading may include the use of posters and displays, special announcements, and programs such as reading clubs for children and book discussions for adults.

The cost of acquiring and processing the additional library materials can easily be calculated, as well as costs relating to the promotion methods decided on. An examination of circulation records "before and after" certain dates will indicate whether the objective is being met and who is being served.

Determining the *benefit* to the user, however, is based more on one's impressions than measurable statistics. The contribution of the library to the spiritual growth and social consciousness of the church/synagogue member is not so easily ascertained. But belief that this contribution is significant is the fundamental reason for offering congregational library service.

IMAGE AND EFFECTIVENESS

The level of financial support provided is often a reflection of the image projected by the library. The way the library is seen by congregational members, and their opinion of it may be discerned through informal conversations. Attitudes revealed may or may not be based on facts, but they must be dealt with. The attempt should be made to correct any erroneous impressions. Helpful comments may lead to the initiation or expansion of a program or a change in some policy.

Periodic surveys of church/synagogue members will disclose certain satisfaction, problems, and needs, and will be of invaluable help in justifying future budget requests. Questionnaires can be mailed with the newsletter, inserted in the worship leaflet, or placed strategically within the building.

The quality of service is difficult to measure, but the librarian and staff can themselves anticipate areas which may need attention by considering certain questions, such as:

- Does the present appearance and atmosphere of the library room create a welcoming impression?
- Is the collection readily accessible? Consider orderly arrangement of materials, hours open, loan policy.
- Is a list or catalogue of materials available to patrons?
- What are the comparative percentages of the various categories of the collection? (That is, reference works, devotional books, children's titles, etc.)
- What categories in the collection are weak in number or outdated in content?
- What ages or groups are not being served?
- Are bibliographies and reviews utilized so that titles containing current information can be considered for purchase?
- Does the staff inform persons and groups of new materials relative to their interests?
- Are book displays, poster, and news articles regularly provided to promote use of the library?
- Are teachers, leaders, and patrons (including youth) invited to suggest purchases?
- Are curriculum resources balanced for subjects, size of classes, levels of instruction?
- Is the staff willing to help assemble materials for classes and organization programs?
- Is equipment in good working order; should some be replaced or added?
- What seems to be working well (or needs improvement)?

--Can certain procedures be managed more efficiently? Review routines such as ordering, processing, cataloguing, circulating, and so forth.

--Does the amount of use justify effort and cost invested in continuing a particular service?

--Can some program be offered as effectively at a lower funding level?

--Is there openness in communication between the library and governing body?

--What is the quality of inter-personal relationships of staff members with the minister or rabbi, teachers, leaders, and patrons?

--Do observed trends indicate a need to plan for expansion of space or service?

Answers to these and similar questions will provide one means of evaluating the library's performance or efficiency.

Comparison with other church/synagogue libraries of a similar size can also be used to measure effectiveness and achievement. Most persons will welcome a request to visit their libraries and to compare notes. Membership in a congregational library association facilitates such interchange, offering a channel for the sharing of information and experiences.

Published standards also provide a basis for evaluating the library.⁴ They have been issued for Roman Catholic,⁵ Jewish,⁶ and certain Protestant congregational libraries.

PROMOTION AND PUBLICITY

Good service is the best advertisement for support of the library. Even so, regular, planned publicity will assure that congregational members are kept aware of its availability and benefits.

*Promotion Planning All Year 'Round, CSLA Guide No. 2,*⁷ contains ideas for displays and activities specifically related to the church/synagogue and secular year and seasons. It includes a chart of suggestions for continuing, periodic, and special library news items.

*Planning Bulletin Boards for Church and Synagogue Libraries, CSLA Guide No. 11*⁸ is a manual illustrating steps in picking the topic, planning the caption, background, decoration, lettering, and other practical pointers for successful bulletin board design.

*Getting the Books Off the Shelves, CSLA Guide No. 12,*⁹ is another publicity resource. It describes special events which help promote library use.

BUDGET HEARINGS

Whether by invitation, or because the librarian knows "it's that time of year," the long-range goals and more immediate objectives of service arrived at by the library's planning committee should be presented to the church/synagogue finance committee. State how much the coming year's operation will require, and why. This must be done in ample time for any necessary review or revision before finance committee recommendations are submitted to the governing board for formal action or are voted on at an annual congregational meeting.

The librarian should request time at a budget hearing to present a brief overview of the library's status, with special emphasis on any improved services or new programs under consideration that will be possible with the resources requested. Describe the progress and development of the library in relation to established evaluative or comparative criteria. Cite statistics to support successes. Explain why if some desired previous objectives have not been met. As well as new programs, future concerns should be mentioned, such as any expensive equipment that will need to be replaced within the next year or two.

If the amount asked is significantly different from the previous year, give reasons for the change. Perhaps subject matter needs to be updated for a certain topic, or requests for a place for private reading and study make the purchase of a desk or carrel desirable. The library may wish to establish a tape cassette collection which will be especially useful for the visually impaired, persons who can listen while driving their automobiles on trips, and persons whose hands are busy with household chores. The purchase of a book truck may further the objective of increasing circulation by enabling books to be displayed more easily in various heavy traffic areas of the building.

Remind the committee that inflation means rising costs of books and supplies as well as increased labor charges for the servicing of equipment such as typewriters and audiovisual hardware.

The presentation to the finance committee should be well thought-out, and the librarian prepared to justify desired expenditures, and to respond knowledgeably and convincingly to questions which may be asked.

LINE ITEM BUDGET

The form submitted as the budget request usually consists of at least three columns: the previous year's budget allocation, the previous year's actual expenditures (carefully projected if the year has not yet come to an end), and the anticipated costs for the coming year's planned program. Under these

column headings amounts are listed on separate lines for each item or category of the budget. Any significant differences in figures can be explained in brief footnotes.

Using the format of the traditional line item budget, and with the prior year's expenditures as a guide, amounts are requested for acquisitions, supplies, promotion, equipment and furnishings, and staff needs.

Acquisitions. Acquisitions will include the purchase of books as well as the rebinding or replacing of titles which are worn or outdated. Textbooks for class use are not usually part of the library's book budget.

Non-book materials will include various types of audiovisuals to be purchased or rented. Less permanent materials such as pamphlets and periodicals are also a part of the library's collection.

Acquisitions should further the library's aim and purposes as defined in its policy statement. Purchases in various categories will be based on the strength of the existing collection, and knowledge of areas that should be supplemented. The librarian is aware of unfilled requests and prospective "wants." Choices will relate to the amount of materials being published and therefore available in a particular category, and what use is made of certain categories. Note that non-use may be a result of poor selection or inadequate publicity.

An amount should be kept in reserve for the opportunity to buy sale books, titles relating to unexpected new interests, or to make emergency purchases, such as immediately replacing a lost book for which there is great demand.

Orders should be placed periodically so that new acquisitions will be arriving throughout the year, but not necessarily in equal numbers. The librarian's own work load must be considered, since time will be required for cataloguing and processing purchases as they are received.

Supplies. Catalogue cards, circulation, processing, and mending materials are among library supplies required. Also, stationery and postage costs must be taken into account, if not provided by the church/synagogue office.

Promotion. Regular, planned promotion will stimulate awareness and use of the library. Poster and display materials, decorations and refreshments for special events, paper for newsletters and bibliographies, all require expenditure of funds.

Equipment and Furnishings. Routine servicing of equipment and maintenance of furnishings may be part of the regular budget, but as when first beginning a library, major purchases call for separate, special funding.

Staff Needs. The librarian must have convenient access to certain reference tools, such as a subject heading list and classification schedule. Manuals and guides on library procedures and promotion will be helpful. Financial assistance should be provided for educational opportunities, particularly fees and travel expense for the staff to attend training workshops and conferences.

Membership should be held in an organization that will encourage efforts toward professional standards of librarianship. Through the news bulletins and programs of such associations the staff will be kept informed of new titles, promotion ideas, availability of helpful materials, and offered instruction in library skills.

Personnel Costs. A sizeable part of the budget of nearly every institution, organization, or business is that designated for administration. In information service, two-thirds or more of the operating budget is for personnel costs.¹⁰

Personnel costs for the church/synagogue include salaries, fringe benefits, vacation allowance, professional continuing education, and payment of certain payroll taxes. In addition, travel and other expenses are customarily paid for its staff and leaders to attend meetings and conferences at a regional or national level.

Most congregational libraries are staffed by volunteers. Particularly because these persons do not receive a salary or accompanying benefits, they should not hesitate to ask that funds for manuals, workshop training, and conference attendance be provided for.

In *A Guide for Synagogue Libraries*, author Margot Berman suggests that the budget request should include under operating expenses an amount for the estimated value of donated volunteer hours. She says it should be stated as a salary figure, and the institution made aware that the time of the librarian and staff is a gift.¹¹

Annual apportionment of the library's line-item budget may be as follows:

Acquisitions	60%
Subscriptions, ephemeral materials	5%
Supplies	5%
Promotion and publicity	10%
Equipment, furnishings	10%
Staff needs	10%
	100%

This type of budget is easy to formulate. Increments in line items may be added annually to meet rising costs. It also lends itself to percentage cuts for each item if projected income decreases.

PROGRAM BUDGET

A budget format that is more difficult to cut than the line-item budget is the program budget. This budget emphasizes the tasks to be performed in the library, the services to be offered, and the cost of each. Variations are termed functional budgeting, planning programming budgeting, performance, and activity budgeting.

The format is designed around planned programs and services. Figures are presented for anticipated costs of providing reader's services, technical and processing service, circulation service, children's service, service to the aged, audiovisual service, and so forth.

This format is becoming familiar to churches and synagogues since many of them are increasingly presenting their general budgets for congregational approval in terms of programs and services. Categories carry headings such as administration or personnel, maintenance of building and grounds, religious education, youth work, music, communication, evangelism, social services, local and world mission, ecumenical relations, reserves or contingencies, and capital improvements.

The program budget is more time-consuming to develop since a line-item budget must be prepared itemizing anticipated expenses within each function.

For example, children's service may include costs to inaugurate a story hour. Additional picture books may need to be purchased and processed, along with craft and publicity materials, and perhaps refreshments provided for. The program will involve acquisitions, supplies, and promotion expenditures. An amount may be included for furnishings if an area rug is desired for the children to sit on, and for equipment if an overhead projector is to be used in connection with the storytelling.

The program budget places emphasis on what is to be done, and then itemizes the costs of carrying out the plans. It informs the funding body of what the library is doing, and points up implications of any proposed economies.

ANNUAL ALLOCATION

After considering the over-all needs of the church/synagogue and determining anticipated receipts, the finance committee will present a proposed general budget to the proper decision-making body. Following discussion and voting, a portion of the budget will be designated for the operation of the library, usually as one lump-sum figure. The library staff will then apportion the amount allocated into categories for its own monitoring of operations.

If the amount requested by the library is not granted, the staff must reassess its program and the accompanying expenses. It will need to develop priorities, choosing those which it considers immediately essential, those that might be deferred, and those which must be eliminated or financed in some other way.¹²

For example, assume that the proposed story hour is under-funded. Pressing needs require the major portion of the library's resources, yet the staff does not want the story hour to be dropped or delayed. Mothers of the children might be asked to take turns bringing refreshments for the group. A poster-making contest would provide a source of inexpensive, yet interesting publicity notices. A congregational family might have a suitable used rug to donate. The flannelgraph or puppets could be substituted for the overhead projector as a visual aid. An enrollment fee could be charged to provide money for books.

A reduced budget does not necessarily force a reduced role for the library. The staff should look for opportunities, rather than dwell on difficulties, and seek innovative ways to match desired services to available funds.¹³

Whether the budget is fully funded or not, however, the year may bring developments which call for adjustments. Certain planned expenditures are fixed, and others are variable. The quantity of pro-

cessing supplies needed will be in proportion to acquisitions, so can be calculated. But the cost of mending or rebinding materials will vary depending upon circulation statistics.

Similarly, if picture books are needed for the inauguration of a story hour program, their acquisition is a fixed cost, regardless of the number of children who enroll. If craft activities and refreshments are planned, their costs will vary depending upon the number of sessions offered and the number of children who attend.

The librarian should have certain freedom in administering the budget allocation in order to be responsive to changing circumstances. He/she should also be informed as to church/synagogue policy regarding end-of-year balances. The book fund is usually allowed to carry over to the next year. In this way money can be accumulated toward the purchase of costly reference works. Operating expense money (supplies, promotion materials, etc.) may have to be returned to the institution's general fund at the close of the year if it has not been spent. If so, the library which has deprived itself of current needs to provide for prospective future purchases may find itself without either.¹⁴

A carefully constructed budget will furnish the framework for effective management of the resources which have been entrusted to the library.

3. CASH ACCOUNTING

Although the librarian is delegated the authority for expenditures, he/she is accountable to others for the way in which funds entrusted through the budget allocation, a grant, gift, or other source, are used, and is charged with seeing that all money is spent wisely. Periodic or annual reporting will ensure that the congregation knows the library is being managed responsibly.

The budget that is approved may have to be adapted because of circumstances as the year progresses. While the librarian's judgment in such cases is accepted, persons not only have a right to know, but their interest in the services and operation of the library will be heightened, if they are informed about how their money was actually spent, and what has been accomplished with the funds provided.

Accurate records must be kept for the librarian's own use as well as for reports to the proper church/synagogue governing body. They will be of two types: 1) those pertaining to library services, and 2) financial data.

The first will include facts about the size and development of the collection, programs provided, activities of the staff, the number of adult and juvenile borrowers with circulation statistics stated according to broad age groups and/or subject categories.

The second will account for cash received and spent, and involves recordkeeping procedures such as those described in this section.

Local policy may dictate that a church/synagogue staff member or officer writes checks for library purchases, and therefore includes these transactions in a periodic treasurer's report to the congregation. However, even where this is the case, the librarian must also keep financial records to monitor operations and avoid overspending some fund.

Only the person placing an order for supplies and materials, usually the librarian, is aware that a sum of money must be reserved for payment of an invoice which may not be received

until much later. This is another reason why it is important that the librarian keep a set of records.

Financial records also serve as a management tool when analyzed. For example, they may indicate that the amount designated in one category is being spent too early in the year, which will not allow for later necessary purchases. Lack of entries in a particular area may mean the library is not being responsive to needs since certain funds have not been used. Or they may point up an undue delay in receiving and paying for orders, or in implementing some planned service.

Certain basic information is essential if financial records are to be accurate and reliable. The person keeping books needs to know exactly what is happening in regard to library funds — cash received and spent, orders placed, invoices received and paid, perhaps with corrections necessitated because of back orders, damaged items, price changes, and so forth.

A cash transaction is simple to record: merely a matter of subtracting the amount spent from the proper fund, to find the new balance remaining. (NOTE: Receipts should be obtained and filed for all cash purchases.)

Many library purchases for books and supplies, however, involve placing an order for the material with a lapse of several weeks or longer before it is received. Meanwhile, the money owed must be kept available to pay the bill.

ORDERING PROCEDURES

It is especially recommended that only the librarian have authority to place orders on behalf of the library, thus avoiding the possibility of accidentally overexpending some fund.

Each order should be in writing to minimize misunderstanding, and should be consecutively numbered. Most companies now provide space on their order forms for the customer to record his/her own purchase order number. Even if the order is in the form of a letter on church/synagogue stationery, it can be assigned a number for future reference and accounting purposes.

A duplicate copy of the order should be kept in a "Pending" file folder where it can be checked periodically for any follow-up required. Later it will be used to verify correct receipt of items.

In case of supplies, the data provided will facilitate re-orders of the same color, style, etc.

Book Order Forms. When buying books, it will be helpful if information slips are also completed for each title in the purchase order. Each slip should carry the purchase order number and be attached to the librarian's copy of the letter or form placed in the "Pending" file. The book order slips simplify recordkeeping, making it possible to file separately and follow-up on any titles which may be back-ordered.

Pads of 3" x 5" book order slips are available from library supply companies. They are designed to show bibliographic information, the person or department recommending purchase, fund (or donor) to be charged, source of book review, name of the vendor, date ordered, date received, and cost.

Prior to placing the order, such slips may form the library's "want list" of titles with the review attached or subject noted. When the book is received, they are useful in its processing. They may also be purchased in the form of punched cards, suitable for temporary use as an author or title catalogue card.

Sample Order Card

CLASS NO.	AUTHOR (SURNAME FIRST)		
ACCESSION NO.	TITLE		
NO. OF COPIES	ISBN	DATE REQUESTED	
DATE ORDERED	PUBLISHER AND PLACE	YEAR	LIST PRICE
DEALER	EDITION OR SERIES	VOLUMES	NO. OF COPIES
DATE REC'D	REQUESTED BY	DEPT. RECOMMENDED	
COST	REVIEWED IN	NOTIFY	
L.C. NO.	APPROVED BY	FUND CHARGED	
GAYLORD 101		Printed in U.S.A.	

When the merchandise arrives, the packing slip is matched with contents, and with the copy of the purchase order to note any possible discrepancies.

Orders may be shipped in more than one box, with a day or more elapsing between their delivery. The packing slip will usually indicate whether more than one box is being used to fill an order.

The packing slip should be examined for information, perhaps coded, pertaining to the order, and for the company's instructions regarding correction procedures to be followed for damaged, missing, or incorrect items.

After any necessary correspondence with the vendor and adjustments, and after arithmetic on the invoice is verified, the bill may be paid. The vendor's invoice number should be noted on the check, and also on the library's bookkeeping records pertaining to the transaction. (NOTE: Often an invoice will arrive in the mail a few days before or after the order is delivered. Do not make payment until the shipment is received and checked.)

Paid invoices with their related papers are to be filed in folders labeled with the name of the vendor. The most recent invoice is placed on top, or first. The vendor's discount and shipping policies, library's customer account number, and the tax exempt or federal tax I.D. number of the church/synagogue, may be noted on the cover or inside front of these folders to facilitate placing future orders.

If payment is to be made by the church/synagogue office rather than the librarian or library committee treasurer, submit the invoice only — dated, and initialed as approved for payment. In this case, the copy of the purchase order with any notation, corrections, or pertinent correspondence is dated when approved for payment and filed under the vendor's name with library records.

Periodicals, Standing Orders: For items which will be received on a recurring basis, such as magazine and newspaper subscriptions and standing orders, check-in cards or sheets should be used.

Each check-in form should be headed with the name of the periodical, subscription period and renewal date, and frequency of issue (i.e., monthly, quarterly, etc.) As the material is received, the arrival date or issue number is recorded (or, if previously listed, checked off). If there is an undue delay in receipt of an issue it should be investigated.

ADMINISTERING LIBRARY FUNDS

Library funds are usually administered by one of three methods: 1) a checking account established in the name of the library; 2) a library savings

account; or 3) the church/synagogue office which handles receipts and payments on behalf of the library.

1) The checking account is the most convenient to use since the librarian can personally and easily take care of business transactions as they occur.

2) Because of increasing bank service charges on checking accounts having low cash balances, the library may prefer to deposit its funds in a savings account. This necessitates obtaining a bank money order or cashier's check for each withdrawal when bills are to be paid.

3) If library funds are handled through the general church/synagogue treasury, the librarian must notify the office when a payment is to be made.

No payment should be made from the library allocation without the prior knowledge and approval of the librarian.

The office must accept responsibility for keeping the librarian informed of receipts contributed for library use, such as memorial or other gifts.

This two-way communication is very important. Even so, the librarian will find it helpful to keep a duplicate record of business transactions. This will assure that the budgeted amount is not over-spent, and also will enable the librarian to keep a close watch on various types of expenditures and fund balances.

Periodically, the librarian should check with the church/synagogue office to verify that amounts and balances of both are in agreement.

VERIFYING THE CASH BALANCE

If library funds are handled through a checking or savings account, the bank will mail a monthly or quarterly statement detailing amounts deposited and withdrawn. The figures should agree with the library's records.

However, the bank statement may show that certain service charges have been deducted from a checking account, a charge made for printed checks, or interest credited (added) to a savings or checking account. The librarian must then adjust his/her bookkeeping records as required. In reconciling the library's records with the bank's, allowance must be made for any checks written which have not yet been cashed, and any deposits made after the closing date shown on the bank statement.

If the library's financial transactions are handled by the church/synagogue office, periodic comparison of balances should be made to assure that library records and office records are in agreement.

USING A BOOKKEEPING JOURNAL

A simple, yet effective system of recording information about the library's financial transaction follows.

The basic bookkeeping form recommended combines and adapts features of a cash journal with those of a purchase order register. Columns are provided to record the date, money received, paid, and the current cash balance. A name and/or brief descriptive phrase identify and explain each entry. Additional columns enable the librarian to note amounts owed, with their corresponding purchase order numbers.

This information should be recorded in the bookkeeping journal chronologically as business matters take place, one transaction to a line. Thus, at any given time, the librarian will know what the current cash balance is. The librarian will also know how much of that amount must be reserved to pay for anticipated invoices which are listed chronologically in the *On Order* column. As orders are received, verified, paid, and recorded in the journal money columns, the amount previously reserved is crossed off by drawing a line through it.

Samples of typical library business transactions as they are to be recorded utilizing this suggested method of bookkeeping are illustrated on the next page and notes follow for some of the entries.

LINE 1 — The current year's budget allocation for library operation is received on January 1. (See page 17 for the method of recording cash balance remaining in the library fund from the preceding year.)

LINE 2 — The cash balance has not changed. However, the *On Order* column shows that \$25.00 of the \$150.00 budget allocation must now be reserved to pay the invoice when this order is received.

LINE 3 — Some libraries will prefer to pay small bills with cash rather than by check. These are called "Petty Cash" transactions, and are described on page 19.

LINE 4 — \$6.00 is reserved in the *On Order* column to pay for catalogue cards when they are received. (NOTE: Invoices may arrive in the mail before orders are delivered. Do not make payment until the shipment is received, contents matched with the packing slip and file copy of the purchase order, and verified as correct, complete, and undamaged. Also, check arithmetic on the invoice.)

LINE 5 — When purchase order #2 is received and the invoice paid, a line should be drawn through the

\$6.00 amount in the *On Order* column, crossing it out. A glance at the journal shows the librarian that there is still one order pending, so \$25.00 of the \$142.50 balance must be reserved.

Form 1

LIBRARY BOOKKEEPING JOURNAL									
#	RECEIVED	PAID	CHECK NO.	BALANCE	ON ORDER	PURCHASE ORDER NO.	DATE	EXPLANATION	
1	150.00			150.00			Jan. 1	Annual allocation received	
2					25.00	# 1	10	Book Wholesaler, Inc. (Order)	
3		1.50	01	148.50			11	Office Supply Store (Purchased stamp pad)	
4					~~6.00~~	# 2	12	Library Supply Company (Ordered catalogue cards)	
5		6.00	02	142.50		# 2	31	Library Supply Company (Paid Purchase Order # 2)	

LINE 6 — The actual amount of cash paid is entered in the money columns for books received. A line is drawn through the \$25 which had been reserved. (NOTE: The \$2.00 difference paid only affects cash.)

LINE 8 — The librarian's copy of the order letter or subscription form is placed in the "Pending" folder until the first issue of the periodical is received. Then it is filed the same as other filled orders under the name of the vendor/publisher.

A Check-In Form is prepared for the library's "Pending" folder. (See Periodicals, Standing Orders, page 14.)

LINE 9 — Although already paid for, this transaction represents items to be delivered. The librarian's copy of the purchase order is placed in the "Pending" file folder until shipment is received and approved.

LINE 11 — The donation for a memorial book is entered in the *Received* column, increasing cash in the *Balance* column.

LINE 13 — Since a new page of the bookkeeping journal has been started, the librarian will find it convenient to record the amount of cash in the library treasury as of May 27 in the *Balance* column before entering any transactions on the sheet.

LINE 15 — The business transaction pertaining to Purchase Order #5 is now finished, so the \$30.00 amount in the *On Order* column may be crossed off. If the librarian decides to contact a search service for the out-of-print title, a new purchase order is issued and recorded. Or, the book might be obtained from a used book shop, and paid for by check.

LINE 18 — If strict congregational organization accounting is not required, the church/synagogue office may absorb nominal costs such as paper and postage with its own supply expenses.

LINE 21 — Because a title has been back-ordered, Purchase Order #7 is incomplete. The original amount due is crossed out, and the corrected amount for the \$5.00 still owed is entered in the *On Order* column for Purchase Order # 7.

LIBRARY BOOKKEEPING JOURNAL

Line No.	RECEIVED	PAID	Check No.	BALANCE	ON * ORDER	Purchase Order No.	DATE	EXPLANATION
1	150.00			150.00			Jan. 1	Annual allocation received
2					25.00	# 1	10	Book Wholesaler, Inc. (Order)
3		1.50	01	148.50			11	Office Supply Store (Purchased stamp pad)
4					6.00	# 2	12	Library Supply Company (Ordered catalogue cards)
5		6.00	02	142.50		# 2	31	Library Supply Company (Paid Purchase Order # 2)
6		27.00	03	115.50		# 1	Feb. 20	Book Wholesaler, Inc. (Paid Purchase Order # 1 - \$ 2.00 price increase)
7		2.50	04	113.00			Mar. 2	Office Supply Store (Purchased poster board)
8		7.50	05	105.50		# 3	5	Periodical Title (One year subscription)
9		5.00	06	100.50		# 4	5	Library Promotion Company (Ordered display material)
10					30.00	# 5	Apr. 28	Headquarters Book Store (Order)
11	15.00			115.50			May 25	Memorial gift received from (Donor's name)
12		13.50	07	102.00			27	City Book Shop (Purchased memorial book - Received 10% discount)
13				102.00			May 27	Carried forward
14		1.75	08	100.25			28	Craft Shop (Purchased story hour materials)
15		23.00	09	77.25		# 5	June 6	Headquarters Book Store (Paid Purchase Order # 5 -- \$ 7 title out of print)
16		12.00	010	65.25			July 5	CSLA (Annual membership paid)
17		3.75	011	61.50		# 6	Aug. 2	CSLA (Ordered tracts) "Family Uses the Library"
18		1.80	012	59.70			4	C/S Office (for paper and printing of bibliography)
19					22.00	# 7	30	Book Wholesaler, Inc. (Order)
20		3.00	013	56.70		# 8	Sept. 12	CSLA (Order - Guide 6) "Standards for C/S Libraries"
21		17.00	014	39.70	5.00	# 7	28	Book Wholesaler, Inc. (Paid part of Purchase Order # 7 \$ 5 title back-ordered)
22					8.00	# 9	Oct. 15	Headquarters Book Store (Personal order for patron)
23	8.00			47.70		# 9	Nov. 5	Received payment from patron (for Purchase Order # 9)
24		8.00	015	39.70		# 9	6	Headquarters Book Store (Paid for Purchase Order # 9)

* Amounts in this On Order column are crossed off as orders are received and the invoices paid

END-OF-YEAR BALANCES

A new page of the library's bookkeeping journal is started the first day of each fiscal year. (A fiscal year is any consecutive twelve-month period consistently used for accounting purposes, most commonly January through December.)

Before any of the new year's business transactions are entered in the journal, however, the first line is used to record any cash remaining from the previous year. The amount is entered in the *Balance* column and the words "Carried forward" written in the *Explanation* column.

Similarly, if there are outstanding purchase orders from the prior year, they should be carried forward to the current year's bookkeeping journal. A separate line is used for each one so pertinent information can be recorded.

RECORDING EXPENDITURES AND RECEIPTS BY CATEGORY

In addition to knowing the amount of cash currently available for new purchases, the librarian will find it helpful to keep a record of the type of expenditures made through the year. The bookkeeping journal used as previously described, with supplementary distribution columns, will provide this information.

The journal itself would then form the left-hand page of an opened notebook. The right-hand page would consist of money columns — as many as desired — each column used for one category of expenditure. For example, columns could be designated by budget category: books, supplies, promotion materials, furnishings and equipment, audiovisuals, staff needs, and so forth.

Columnar forms are available from office supply stores. Called analysis pads, they are printed with varying numbers of money columns. Many are designed for insertion in a letter-size ring binder. Extra-wide sheets can be folded back when not in use.

As amounts are paid and recorded in the bookkeeping journal, they are also immediately entered on the same line of the facing page in the appropriate expenditure column.

Page 18 illustrates how these supplementary columns are used for the sample bookkeeping exercise previously described. Note that only cash transactions are entered in the distribution columns.

When a disbursement column is totaled, the librarian will know exactly what has been spent in that category. This information makes it much simpler to prepare end-of-year reports, as well as forming a basis for planning the future year's budget.

The annual amounts apportioned for budget categories may be noted in parenthesis at the top of each column as another aid in monitoring financial transactions.

The use of these supplementary columns also furnishes a built-in check on accuracy since the combined totals of the disbursement columns should always equal the total of the *Paid* column.

Receipts: Columns may also be used for cash receipts if their frequency or type makes it desirable. Headings could be designated for various sources of income, such as memorial gifts. If used, the totals of combined income columns should equal the total of the *Received* column.

Transfers In and Out: Another advantage of the journal supplement is that columns can be included to separate entries that do not officially relate to the library's funds. An example is the transaction described on lines 22, 23, and 24 of the sample bookkeeping exercise. A book was ordered for a patron's personal use. The money received and paid was duly recorded and would be reflected in a bank statement. However, it was not intended to be a part of the library's funds, and if included as such in a year-end financial report to the congregation, would present distorted figures in regard to income and book purchases.

The illustration on page 18, lines 23 and 24, shows how the Transfer In/Transfer Out columns separate this transaction from regular library operations.

MONITORING EXPENDITURES

When supplementary columns are used with the bookkeeping journal, the amount budgeted for a particular type of expenditure may be noted in parenthesis at the head of the appropriate column. The total of figures entered in the column, when subtracted from the budgeted amount, will indicate how much remains to be spent.

An alternative method of categorizing payments will provide the librarian with the immediate balance of a particular fund. Instead of using the supplementary columns described in the preceding section, a supplementary *record sheet* is kept for each type of expenditure.

The budgeted amount is recorded as a beginning balance. Each time money is received or paid, it is first entered in the basic bookkeeping journal. Then the information is recorded on the appropriate record sheet (account sheet) and the balance calculated.

In addition to budget categories, account sheets may be kept for special funds such as memorial gifts, book fair proceeds, women's association grant, and so forth.

LIBRARY BOOKKEEPING JOURNAL

Page 1

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Line No.	RECEIVED	PAID	Check No.	BALANCE	ON * ORDER	Purchase Order No.	DATE	EXPLANATION	Supplies	Promotion Publicity Services	Periodicals	Books	Memorials	Equipment Furnishings	Staff Needs	Transfers		Line No.
																IN	OUT	
1	150.00			150.00			Jan. 1	Annual allocation received										1
2					25.00	# 1	10	Book Wholesaler, Inc. (Order)										2
3		1.50	01	148.50			11	Office Supply Store (Purchased stamp pad)	1.50									3
4					6.00	# 2	12	Library Supply Company (Ordered catalogue cards)										4
5		6.00	02	142.50		# 2	31	Library Supply Company (Paid Purchase Order # 2)	6.00									5
6		27.00	03	115.50		# 1	Feb. 20	Book Wholesaler, Inc. (Paid Purchase Order # 1 - \$ 2.00 price increase)				27.00						6
7		2.50	04	113.00			Mar. 2	Office Supply Store (Purchased poster board)		2.50								7
8		7.50	05	105.50		# 3	5	Periodical Title (One year subscription)			7.50							8
9		5.00	06	100.50		# 4	5	Library Promotion Company (Ordered display material)		5.00								9
10					30.00	# 5	Apr. 28	Headquarters Book Store (Order)										10
11	15.00			115.50			May 25	Memorial gift received from (Donor's name)										11
12		13.50	07	102.00			27	City Book Shop (Purchased memorial book - Received 10% discount)					13.50					12
Page 2																		
13				102.00			May 27	Carried forward										13
14		1.75	08	100.25			28	Craft Shop (Purchased story hour materials)		1.75								14
15		23.00	09	77.25		# 5	June 6	Headquarters Book Store (Paid Purchase Order # 5 -- \$ 7 title out of print)				23.00						15
16		12.00	010	65.25			July 5	CSLA (Annual membership paid)							12.00			16
17		3.75	011	61.50		# 6	Aug. 2	CSLA (Ordered tracts) "Family Uses the Library"		3.75								17
18		1.80	012	59.70			4	C/S Office (for paper and printing of bibliography)		1.80								18
19					22.00	# 7	30	Book Wholesaler, Inc. (Order)										19
20		3.00	013	56.70		# 8	Sept. 12	CSLA (Order - Guide 6) "Standards for C/S Libraries"							3.00			20
21		17.00	014	39.70	5.00	# 7	28	Book Wholesaler, Inc. (Paid part of Purchase Order # 7 \$ 5 title back-ordered)				17.00						21
22					8.00	# 9	Oct. 15	Headquarters Book Store (Personal order for patron)										22
23	8.00			47.70		# 9	Nov. 5	Received payment from patron (for Purchase Order # 9)								8.00		23
24		8.00	015	39.70		# 9	6	Headquarters Book Store (Paid for Purchase Order # 9)									8.00	24

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* Amounts in this On Order column are crossed off as orders are received and the invoices paid

This method allows for an unlimited number of categories since sheets may be added as desired. Income and expense records can be arranged alphabetically in a ring binder.

Using the book fund as an example, assume that \$90.00 of the \$150.00 allocated to the library in the sample bookkeeping exercise is budgeted for books. Journal lines 6, 15, and 21 indicate payments made for general book purchases. After each of these transactions is recorded in the bookkeeping journal shown, the information is immediately entered on the Book Fund account sheet as illustrated on page 20.

PETTY CASH PROCEDURES

The librarian may prefer to keep a certain amount of cash on hand for purchases involving small amounts of money, rather than paying by check.

If so, an amount such as \$25.00 is designated as a Petty Cash Fund. When the fund is established, a check is issued to the librarian and immediately cashed. It is recorded in the bookkeeping journal in the *Paid* column, and reduces the amount in the *Balance* column. "To establish a petty cash fund" is written in the *Explanation* column.

Each time a payment is made from this fund, the sales receipt is placed in the cash box. Complete information to describe the transaction should appear on the receipt: date, amount, item purchased, store, etc.

At all times (if there have been no errors) the total of the sales receipts plus the cash remaining should equal the original amount of the fund.

When most of the money has been used, sales receipts in the cash box are added together, and a check is written for the total amount spent. It will be cashed to replenish the fund, and the cycle repeated.

The check is recorded in the bookkeeping journal as an amount paid, reducing the *Balance* column accordingly. "To replenish petty cash" is written in the *Explanation* column. If desired, the number of the check written may be noted on the receipts as an aid to tracing transactions. Sales receipts are then filed with paid invoices.

Categorizing Expenditures: If the library is also keeping a detailed record of the types of payments made, when the fund is being replenished the sales receipts are sorted into categories and totaled according to the type of expenditure. There may be such items as postage, promotion materials, and office supplies. The various totals are recorded under the proper supplementary distribution columns of the bookkeeping journal, or alternatively on the appropriate expense account sheets.

Petty Cash Advance or Reimbursement: If library bills are paid through the church/synagogue office, by prior arrangement an amount may be advanced for the librarian's use and convenience in making small purchases.

Or he/she may pay these bills with personal funds, keeping proper records for reimbursement as the amount accumulates.

BOOKKEEPING FORMS

Appendix B contains blank forms which may be duplicated for convenience in keeping financial records for congregational libraries based on practices recommended in this *CSLA Guide*. They will simplify and expedite the handling of this clerical task.

A basic library bookkeeping journal is provided for use in either of two different sizes. All business matters — cash received and paid, or committed because of purchase orders pending — should be recorded in this journal in chronological order, one transaction to a line. Include pertinent data for each entry: date, vendor, purchase order number, check number, invoice number, and so forth.

For those persons who want to have more detailed information made possible by categorizing expenditures according to type (books, supplies, etc.) or to monitor special funds such as memorial receipts, two styles of supplementary forms are included. As cash transactions are entered in the basic bookkeeping journal, amounts should also be immediately recorded on one or the other of these forms.

1) One style consists of distribution columns intended as an extension of the journal; and like the journal, is offered in two choices of size.

2) The other style (with the Received, Paid, and Balance columns) is provided as an alternative to using distribution columns. A separate sheet will be needed for each kind of expenditure for which distinct records are wanted (also, if desired, for each special fund).

Recording business transactions as they occur will assure that accurate and up-to-date information is always available to the librarian and those to whom he or she is accountable.

SAMPLE SPECIAL ACCOUNT

GENERAL BOOK FUND

DATE	EXPLANATION		RECEIVED	PAID	BALANCE
Jan. 1	Budget allocation	1			90.00
Feb. 20	Book Wholesaler, Inc. P. O. #1 - Invoice 00000	6		27.00	63.00
June 6	Headquarters Book Store P. O. #5 - Invoice 00000	15		23.00	40.00
Sept 28	Book Wholesaler, Inc. P. O. #7 - Invoice 00000	21		17.00	23.00

NOTES

CHAPTER 1

¹ The Baker & Taylor Company, *Winning the Money Game: A Guide to Community-based Library Fundraising* (New York: The Baker & Taylor Company, 1979), p. 11.

² Mancil Ezell, comp., *A Church Media Library at Work* (Nashville: Convention Press, 1982), chapter 4.

³ Ann E. Prentice, *Financial Planning for Libraries*, Scarecrow Library Administration Series, No. 8 (Metuchen, N.J.: The Scarecrow Press, Inc., 1983), p. 75.

⁴ Charles C. Brown, *The Small Church Library: A Guide for Organizing and Managing It* (Cincinnati: Forward Movement Publications, n.d.), p. 22.

⁵ Jane Lucas, "Creative Imagination Reaps Dividends," *Media: Library Services Journal*, (January-February-March, 1977), p. 10.

⁶ Claudia Hannaford, "The Church Librarian: An Essential Volunteer," *Catholic Library World*, 56 (December, 1984), p. 221.

⁷ Maryann J. Dotts, *The Church Resource Library: How to Start It and Make It Grow* (Nashville: Abingdon, 1975, 1980), p. 9.

⁸ American Library Association, The Public Information Office, *Success Stories: How 15 libraries raised money and public awareness* (Chicago: American Library Association), p. 17.

⁹ American Library Association, *Success Stories*, p. 10.

CHAPTER 2

¹ Lowell A. Martin, Series Editor, Preface; Prentice, *Financial Planning for Libraries*, p. iv.

² Prentice, *Financial Planning for Libraries*, p. 25.

³ Church and Synagogue Library Association, *Standards for Church and Synagogue Libraries: Guidelines for Measuring*

Effectiveness and Progress; CSLA Guide No. 6 (Bryn Mawr, PA.: The Church and Synagogue Library Association, 1977), pp. 13-17.

⁴ Ibid.

⁵ Catholic Library Association, *Parish and Community Library Section Standards for Parish and Community Libraries* (Haverford, PA.: Catholic Library Association, 1972), 4 pages.

⁶ Association of Jewish Libraries, Synagogue, School, and Center Division, *Standards for Jewish Libraries in Synagogues, Schools, and Centers*, Revised Edition (New York: JWB Jewish Book Council of America, 1970).

⁷ Claudia Hannaford and Ruth S. Smith, *Promotion Planning All Year 'Round; CSLA Guide No. 2*, Second Edition (Bryn Mawr, PA.: The Church and Synagogue Library Association, 1975, 1982).

⁸ Janelle A. Paris, *Planning Bulletin Boards for Church and Synagogue Libraries; CSLA Guide No. 11* (Bryn Mawr, PA.: The Church and Synagogue Library Association, 1984).

⁹ Ruth S. Smith, *Getting the Books Off the Shelves; CSLA Guide No. 12* (Bryn Mawr, PA.: The Church and Synagogue Library Association, 1985).

¹⁰ Prentice, *Financial Planning for Libraries*, p. 171.

¹¹ Margot S. Berman, *How to Organize a Jewish Library: A Source Book and Guide for Synagogue, School, and Center Libraries* (New York: JWB Jewish Book Council, 1982), p. 15.

¹² Ruth S. Smith, *Running a Library: Managing the Congregation's Library With Care, Confidence, and Common Sense* (New York, The Seabury Press, 1982), pp. 13, 14.

¹³ Prentice, *Financial Planning for Libraries*, pp. 8, 9.

¹⁴ Gertrude Wulfekoetter, *Acquisition Work: Processes Involved in Building Library Collections* (Seattle, University of Washington Press, 1961, 1971), p. 18.

APPENDIX A: FUNDRAISING POSSIBILITIES*

ASK! Approach the congregation for financial support. Groups or individuals may appreciate the opportunity to respond to needs effectively expressed.

AUCTION OF DAY (OR MEAL) WITH CELEBRITY. The bidding is for time to be spent with a person of note in the community or a leading congregational member; or accept sealed bids submitted by a certain date in lieu of an oral auction.

AUCTION OF DONATIONS. As well as *articles*, include *services* (typing, preparation of hors d'oeuvres for a dinner party, *entertainment* (tickets to a theatre performance or sporting event), *facilities* (the loan of a vacation cottage for a week-end), *possessions* (an afternoon's use of a sailboat, access to a personal computer for several hours).

AUTHOR/ILLUSTRATOR AUTOGRAPH PARTY. Set a nominal fee for a morning coffee or afternoon tea honoring a local person; arrange for the library to receive a commission on books sold.

BAKE SALE. Feature the culinary skills of teens or men. For public sales, ask for space at a local bank or shopping mall. Within the congregation, schedule it to follow the worship service so buyers can carry home and immediately enjoy their purchases.

BANKS. Provide cardboard banks or coin cards to be kept in homes and filled with loose change. Announce times periodically for the containers to be emptied and contributions brought to the library. (Folders fitted with coin slots are available commercially — check your denominational supplies catalog, also, for them and for the cardboard banks.)

BAZAAR. Encourage year-round preparation of hand-made items. Hold a sale in the spring when there is less likelihood of competition from other groups. Shut-ins may welcome this chance to share in a church/synagogue project.

BEQUESTS. Make an occasional announcement of this as a possible form of support, which need not be money. A dining room table and chandelier would handsomely furnish a reading area. Some items may be converted to cash.

BICYCLETHON. Youngsters find sponsors willing to donate a set amount (which can vary with individual sponsors) for each mile they ride on an announced date. Arrange for supervision, a safe route, and refreshments for the participants.

BINGO. Regular or occasional day or evening games. Participants donate an amount for each

card; prizes may be a share of receipts or white elephant items contributed. This "stand by" always has a large following.

BIRTHDAY GIFTS. Encourage parents to provide for the purchase of a book for the library in honor of their children's birthdays. As a variation, request a penny for each year of a person's age on the library's "birthday." Many adults will say they feel especially "old" that day, and children will be pleased that they can fully participate by contributing the amount asked.

BIRTHDAY PARTIES. Parents may be glad to make a contribution to the library fund in return for fifteen minutes or one-half hour of storytelling at a birthday party in their home. A treat for children, the story period will give the mother time to prepare the table with cake and ice cream (or to pick up the pieces after refreshments have been served!). Appear as a costumed fairy godmother.

BLOCK PARTY. Use the church/synagogue parking lot for an outdoor event arranged for teens and/or adults. Provide for dancing or other entertainment. Admission may be charged and refreshments sold. Colored lights will enhance the festivities.

BOOK CLUBS. Members of literary clubs may donate suitable titles after having read them. Suggest that the library would welcome a gift membership in a religious or other appropriate book club.

BOOK DISCUSSION FEE. Participants will contribute a nominal amount when it is announced that the funds are to provide for additional books purchases, such as titles by the authors or subjects being studied.

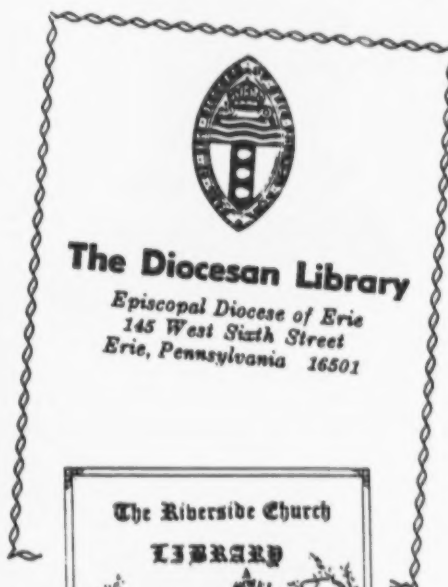
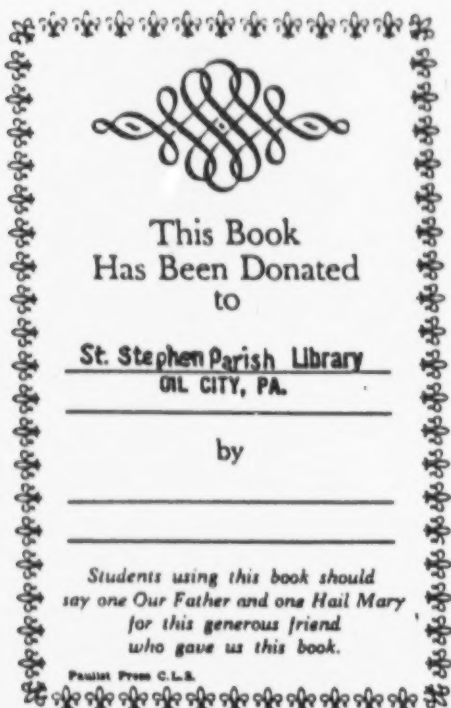
BOOK FAIR. A popular way to increase the library's holdings and to introduce quality books to congregational members. Careful planning can make this profitable as well as enjoyable. Local or headquarters' book stores may provide stock to be displayed and sold on a commission basis. Any copies remaining, which are in good condition, may be returned for credit.

To encourage library gifts, display book plates which will be used to identify donors and persons honored or memorialized. (See illustrations next page.) Commissions earned on books purchased for personal use are added to the library fund.

BOOK SHOWER. Most satisfactory if titles are from a pre-announced "want list." Arrange a time in conjunction with some regular meeting which is expected to be well-attended. It can be especially

*See page 7 before scheduling any event.

SAMPLE BOOK PLATES



helpful when the library is first being started. There could also be an annual April Showers version.

BOOK STORE. Operated with proceeds for library use. Check government regulations regarding management and taxes. Or avoid complete responsibility by cooperating with a local book store. One may agree to maintain a book table in the church/synagogue, allowing the library committee a percentage of sales as a courtesy for manning it on their behalf.

BORROW. For a beginning collection, major purchases, expansion, or to stock a book or gift shop, ask to borrow from a congregational fund or group, an individual, or a commercial lending institution. Inflated costs may be more than interest charges if purchases are unduly deferred.

BOX LUNCHES. Set a price for preparing box lunches, or picking up and delivering them from fast food shops, for groups holding day-long meetings in the building.

BREAKFASTS. Schedule between morning worship services. If the church/synagogue location is suitable, space may be provided weekdays for community employees to stop in for morning coffee and donuts, or to eat their brown-bag lunches. Soft drinks may be sold to benefit the library, as well as salads and desserts.

BRING-A-BOOK, BUY-A-BOOK TEA. Seek an attractive setting (consider a garden). Choose a date in conjunction with your town's tourist season, or make it a monthly or quarterly event. One book in good condition admits each person. Those selling books say it is not just a matter of taking in money, but also rendering a service.

BROWSE 'N SNACK. Serve lunches or desserts at an event sponsored by another congregational group, such as a women's association bazaar.

BUFFET SUPPER. Gourmet dishes solicited provide the food for an elegant meal. Or consider having it catered, although proceeds will be more slim. The supper could precede a church/synagogue program or serve as a kick-off for a major library project. For an event at the Tulsa, Oklahoma, City-County Library System, library cards were used as place cards.

BUY-A-BOOK-FOR-THE-LIBRARY-MONTH. The library purchases desired books, processes them, and puts them on display for a month. Congregational members are asked to underwrite the cost of any that particularly appeal to them. When payment is arranged, the bookplate is immediately typed and inserted, and the donor has the privilege of being the first to check the book out.

CAKE WALK. Tickets entitle persons to participate in a version of musical chairs. When the music stops, the person standing on the winning number

(drawn, or determined by the spin of a wheel), receives a cake. The cake walk can be repeated at intervals in connection with another event (such as a carnival or picnic) until the supply of donated cakes is exhausted.

CALENDAR SALE. Liturgical calendars will become collector's items if church/synagogue history is researched and significant events noted on the appropriate dates. Use archival photographs to illustrate monthly pages. Obtain sponsors to underwrite printing costs for individual months. (Sponsors can be recognized with a discreet credit line on the month's page.)

CANDY SALE. Spring and winter holidays are good times to take orders for home-made candy, or consignment sales arranged with a local shop.

CAR WASH. A popular way for teens to make a significant contribution to library funds. Often a service station will provide space and water, since customers may purchase gasoline on the same stop.

CARD PARTY. Offer light refreshments for an afternoon of bridge or other card games. Persons pay to make up their own table groups or attend as individuals to play with others who come alone. Solicit donations of prizes to be offered.

CARD SALE. Some companies welcome consignment sales of their greeting cards and stationery. Others will custom print a photo or sketch of the church/synagogue on post cards or note paper for resale.

CARNIVAL. Start with basics of balloons and a sunny summer day. A used book stall, games, food, pony rides, and other attractions may be added as interest and helpers increase to make possible an annual event.

No balloons, no sun? Try crepe paper indoors on a winter day. (Forget the pony!)

CASH-IN COUPONS. Provide a container in the library for donations of coupons redeemable for cash or merchandise.

CASINO NIGHT. Participants purchase play money and use it for table games. Donated items may be auctioned off for the play money at the end of the evening so everyone wins!

CATALOGUE SALES. Recover printing costs by charging borrowers for bibliographies, especially lengthy catalogue lists of audiovisuals, cassette tapes, and so forth.

CELEBRITY LECTURES. Publicity and advance ticket sales, a popular speaker or subject, can make this a profitable and educational venture.

CHALLENGE GIFT. Ask an interested member of the congregation to make a substantial gift to the library, provided the amount is matched by

total donations received from others by a certain date. A major, announced need, will contribute to interest and success.

CHANUKAH ITEMS SALE. Candles and menorahs, and for the children, dreidels (specially inscribed spinning tops) are in demand on this annual Jewish religious observance.

COFFEE, SOFT DRINKS IN LIBRARY. Provided on a daily basis, or in conjunction with scheduled services and meetings, a charge or donations for the refreshment can more than cover costs, as well as invite browsing in the library.

COFFEES. Ask a nominal amount for occasional morning coffees held in members' homes or the library. If especially directed to newcomers, combine socializing with a brief introduction to the church/synagogue staff and organizations. Some have found this a good way to recruit new library committee members.

COMBINED GARAGE SALE. Families spring cleaning, but lacking enough for a private sale can dispose of unwanted items for the library's benefit as gifts, or on a percentage basis (in which case code price tags for donor identification and final accounting). Apartment dwellers will especially appreciate the provision of sales space.

CONCESSION BOOTH. Reserve a spot at a city festival, or along a parade route. Sale of sandwiches, soft drinks, cookies, ice cream and cotton candy are among the endless possibilities to consider. (Consider also what a hot sun might do to food items, and arrange for any refrigeration or coolers needed!)

CONSIGNMENT SALES. By pre-arrangement, merchandise is obtained and displayed on a certain date or for a period of time. Commissions are earned on items sold, and remaining stock can be returned for credit. (Note: Anything returned must be in "mint" condition.)

CONTESTS. Frisbee throwing can be a "fun" event in which all ages can participate. Set a fee for a certain number of tries for the longest toss. Or charge spectators at parent-child or library committee-church/synagogue staff games. If a sporting event has involved a ball or other object, see that it is appropriately inscribed or autographed, and raffle it off.

CONTRACTS FOR SERVICES. Volunteers "sell" their time and various skills to buyers, with payment directly to the library treasury. Sewing, craft work, house or pet sitting, handy-man jobs such as painting and repairs, are always in demand. An appointment for an eye examination, dental check-up, or other professional service may be offered by some.

CONTRIBUTION BOX. Place a container prominently in the library. The gifts of coins will not be

missed by the donors, but will amount to a respectable sum in time.

COOKBOOK SALE. Recipe for Readers: Take one book of Holy Scripture. Fold in references from a commentary and an atlas. Combine with devotional material. Blend well, sprinkling on additional portions until substance thickens. Pour mixture generously over large area, spreading until sufficient to serve needs. Garnish with love. Will nourish the spirit and all relationships.

Pre-publication sales could finance printing of cookbooks featuring all-purpose, seasonal, ethnic, party, men's, or teens' recipes. Or compile one containing illustrations and very simple recipes chosen to match the ability of primary age chefs.

CRAFT CLASSES. Let persons pay "tuition" to the library fund for private or group instruction offered by a church/synagogue member in flower-arranging, knitting, needlepoint, refinishing furniture, etc.

CURB ADDRESSES. A good project for teens and a service for the church/synagogue neighborhood — painting or stenciling house addresses on curbs or driveways for a nominal fee or donation from the resident. (Note: This is considered soliciting, so prior approval must be obtained from the proper jurisdiction.)

DAWN DANCE. Hold a six a.m. (yes!) record hop for teens. Follow with breakfast to send them off on their day.

DESSERT TASTING PARTY. Arrange in connection with a book review or other program. Participants have copies of their special recipes for sale beside the sample.

DIAL-A-BURGER. This can be a major source of supplementary funds for a church/synagogue in a college town. Volunteers pitch in to cook and deliver hamburgers ordered by dormitory students during exam weeks, generally in late evening hours.

DINNERS WITH PROGRAM (OR WITHOUT). Spaghetti suppers and chili suppers are simple to arrange. What's your specialty?

DRAMAS. A serious play or an evening of skits by congregational members. Your headquarters office can suggest titles for entertainment or to provoke thought.

DRAWING TICKET SALE. The donor's name is written on ticket stubs. The one drawn as the winner shares receipts 50-50 (or some other pre-announced percentage) with the library fund.

ENDOWMENTS. Often a part of the firm financial base of the church/synagogue, there are an increasing number designating interest income for library use. The amounts need not be grandiose to start a fund. Suggest one to honor a retiring leader.

ENTRY FEES. Contestants in racing, golfing, etc. events pay entry fees which cover prizes for the winners with proceeds for the library.

EXCURSION. Attend a play in a neighboring town or visit a scenic or an historic area. Travel agents will make arrangements and allow group discounts, but the library can receive the difference if persons pay the regular rate.

FAMILY NIGHT. Announce that contributions are voluntary for an evening in the library. Have tables ready with a variety of board games. There are a number designed to heighten awareness of social concerns and knowledge of the Scriptures, but include some strictly for fun and togetherness. This can become a monthly event with participants alternating games chosen, or repeating playing of favorites. Enthusiasts say the competition is in fact relaxing, and that players are brought into closer contact with one another.

FASHION SHOW. Enlist the cooperation of a local clothing store and mothers with small children. The youngsters will model back-to-school fashions for a library benefit, and the store will appreciate the publicity. In addition to ticket sales, there can be receipts from dessert or a brunch served at the event.

FEAST FOR YOUR EYES BENEFIT. Arrange with a local store to display a number of table settings, each with its own theme and a suggested appropriate menu. Door prizes of chinaware may be offered to stimulate attendance. Booklets containing the menus and recipes may be sold. If chinaware prices are included, the store may pay for printing.

The Tuscaloosa Public Library, Tuscaloosa, Alabama, incorporated an exhibit of plates from the official residences of certain royalty and heads of state with its elaborate Feast For Your Eyes benefit held over a three-day period. (Maybe the mayor will cooperate with your library!)

FILM FESTIVAL. Offer a FREE evening of viewing a 16mm film classic or old comedy. (If borrowed from the public library, no admission may be charged.) Display any related books or materials in your collection. You may charge for soft drinks — and who can watch a movie without popcorn?

Note: Video cassette tapes borrowed from the public library are ONLY for individual, home showing (with rare exceptions); any other use is an infringement of copyright which carries penalties.

FLEA MARKET. One man's white elephant is another's treasure. The more "matches," the more the library benefits from sales.

FLOWER SALE. Offer a variety for early spring planting. This could be arranged as consignment sales through a local nursery.

"GALA" SOCIAL EVENT. Publicize that this will be an expensive evening for a limited number of patrons. They may be treated to a catered dinner-dance in a special setting. Where possible, arrange it as a cruise on a dinner boat reserved wholly or partially for your group. (Some will accept a charter for as few as thirty to forty persons.) Go "all out" with arrangements, decorations, and so forth. After all, you're charging quite a bit!

GHOST DINNER. Sell tickets to a non-existent dinner. No work for the committee, and the donors will enjoy the "night off" to stay home with their families while aiding a good cause.

GIFT SHOP. A convenience for members of the congregation desiring religiously-oriented or other items for gift occasions. Shut-ins can help by contributing their hand-made items to be sold. Operate year-round, or at holiday seasons. Be sure to check licensing and tax regulations.

GIFTS. Determine whether there are any unwanted "strings" to any proposed gift. If it is unsuitable for your purpose or needs, most donors will agree to your request to pass it along for a more appropriate use, perhaps to another group, or as a sale item.

In the case of books, refer to the library's policy statement as a guide in deciding whether to accept unsolicited gifts. If posted, the statement will help ensure that only desirable titles are offered, thus avoiding any possible feelings of hurt or rejection.

GRANTS. Approach an organization or individual within the congregation to underwrite the cost of a major purchase.

GROCERY COUPONS. Request that refunds received on manufacturers cents-off coupons for purchases be donated to the library for a designated period of time. Coupons which have expired can sometimes be collected, sorted, and then turned in for their cash value. Even though this may be only 1/20th of 1¢ for each coupon, concerted effort can result in realizing a helpful return.

GUEST SPEAKER. Draw on community resources for speakers for a program or dinner. Persons involved with "issues" are usually willing to donate their time and expertise.

HAND-CRAFT SALE. The only limitation is the talent and support of donors. Interest could lead to an annual event.

HAT SHOW — BRUNCH. Not real hats, but modeled with book jackets promoting your "Ready to Read" department. The fashion narrator will be describing the variety of materials in the church/synagogue library while providing entertainment at a brunch or luncheon.

HIKE FOR HEALTH. Offer healthful exercise for men, women, and children. Sponsors pledge varying amounts to participants who cover a stated distance, taking their time, and taking their pleasure in the outdoors. If you have an energetic crowd, change the event to "Run for Fun."

HORSE BACK RIDE. In areas with access to riding stables, make advance arrangements for an early morning horseback ride to conclude with a flapjack breakfast served out of doors. The experience is worth getting up for!

HOUSE TOUR. Advance ticket purchases admit persons to three or four homes with especially attractive interiors or grounds, generally within easy walking distance of one another. Refreshments may be served at one. Provide for security and liability insurance. By alternating hostesses, this can be a profitable annual undertaking.

JEWELRY SALE. Particularly at times of graduation, confirmation, Bar and Bat Mitzvah, religious emblems are sought for gift-giving. Medallions, pendants, key tags, lapel pins, and other items are popular. Some companies advertise that they will design and produce a custom piece within your budget.

LIBRARY AUXILIARY. Organize within the congregation a "Friends of the Library" club that will show support through dues payments and/or sponsorship of fund-raising projects. These persons may meet as an adjunct to a study or book discussion group.

LIBRARY DAY. The library's own birthday (anniversary of founding or reactivation or expansion) is an occasion for an Open House and book exhibits. Appreciation of its services can be expressed through special gifts.

LITERATURE RACK. Many feel this serves a double ministry. It provides information and helpful leaflets while its proceeds can assist with library operation. Check with your headquarters for suppliers.

LUAU. Our Hawaiian "cousins" (we have the same Uncle!) have perfected this casual form of feast which can be followed with a program — ukulele music and group singing, or a demonstration or instruction in hula dancing.

For a different flavor, tap someone who has color slides to show of any area of the United States, Canada, or another country, coordinating the evening program with a dinner featuring appropriate dishes.

MAGIC SHOW. Any amateur performers among the congregation — children or adults? We know the librarian is adept at magic, making books appear where no library existed before!

MAILINGS. Target an organization. Ask Altar Guild members for contributions for books on flower-arranging, needlework, or symbolism. Or solicit funds in a general mailing to the entire congregation. Professional fund-raisers suggest providing a return envelope, and advise that persons like the enclosure of a token gift. (Perhaps a bookmark?)

MARATHONS. Charge an entry fee for participants to walk, jog, you-name-it, and you-set-the-goal of the distance. For the physically phfft, how about a half-mile course with thirst quencher at the finish line?

MEMORIALS. This type of gift can be an important supplement to funds for many congregational libraries. Encourage contributions of cash or have a "want list" of titles to suggest to donors. A choice which enriches the collection while relating to a particular interest of the deceased will be especially appreciated by all concerned.

Inform the family of the deceased promptly, and thank the donor. Printed forms will facilitate these acknowledgments and any billing. (See illustrations which follow.)

*Saint Michael's in the Hills
Episcopal Church
gratefully acknowledges your
recent contribution in the amount of \$_____*
in memory of

THE FAMILY HAS BEEN NOTIFIED OF YOUR REMEMBRANCE.



CHRIST EPISCOPAL CHURCH LIBRARY
16 Central Avenue
Oil City, Pennsylvania 16301

Dear _____

The book _____
which you presented in memory of _____

_____ has been placed on our shelves. We appreciate your interest and thoughtfulness.

The amount due* is _____.
This can be mailed or given to our treasurer at your convenience.

Thank you,

Treasurer
CHRIST EPISCOPAL CHURCH LIBRARY

* Deductible for income tax purposes.

Book plates which name the deceased and donor should be placed inside the front cover of the book. (See illustrations on page 22.)

MERCHANDISE DEMONSTRATION PARTIES. In return for arranging for a group to attend a party for the demonstration of a product or merchandise, a commission may be earned on any sales made at the event.

MILE OF PENNIES. In the library, lounge, or other "heavy traffic" area of the church/synagogue, place a yardstick or other measure by a sign requesting the contribution of pennies (or nickels or dimes) alongside the marker. Don't disparage small change — 16 pennies make a foot, and 84,480 make a mile — a nice addition to library funds. Collect the coins regularly, and report progress periodically to keep interest in the project alive until the goal is reached.

OFFERING ENVELOPES. Request permission to include an envelope marked for the library fund along with those distributed to the congregation which are dated for their regular pledge payments. Or insert a special offering envelope with the church/synagogue newsletter or worship leaflet when Library Day is observed. Publicize this as "Donate a Dollar Day" (you'll probably get more!).

ONGOING SALE. Set aside a table or book cart for the sale of donated and weeded books and periodicals. Price them, or allow persons to con-

tribute whatever they wish for those taken. Encourage re-cycling!

ORGANIZATION/CLASS GIFTS. Suggest that congregational groups show their appreciation to their leaders and teachers by placing books in their honor in the library. Confer over titles chosen, but explain that since the library receives a discount on most orders, cash gifts will result in more for their money.

Affix book plates inside the front cover of such gifts naming the person honored and the donors. (See illustrations on page 22.)

OUTSIDE ORGANIZATION GIFTS. Organizations which meet regularly in the church/synagogue building may be encouraged to provide the library with books in their particular area of interest. An association of handicapped persons may pay for titles which deal with a variety of physical disorders. Books and periodicals on alcoholism may come from AA and Al-Anon members. Drug abuse, social action concerns, and ecumenism are among topics of special interest to other groups.

OVERDUE FINES. They are an incentive in getting the books returned promptly, and salve the consciences of the dawdlers. Persons will not resent a nominal fine, especially if the reminder states that the money is used for new purchases.

Books kept past a reasonable due date often are misplaced, then forgotten. Lost books and irresponsibility for their return can create an unnecessary budget burden.

Don't get bogged down with record-keeping, but at least suggest reimbursement of the cost of postage used in getting the book back. A labeled conscience box by the book return may suffice on an honor system. Variety stores often have inexpensive, oversize, plastic banks in appealing shapes.

The first week in March each year announce "Fine Forgiveness." (It's National Procrastination Week!)

PARISH LIBRARY
SAINT MICHAEL'S IN THE HILLS
Toledo, Ohio 43615

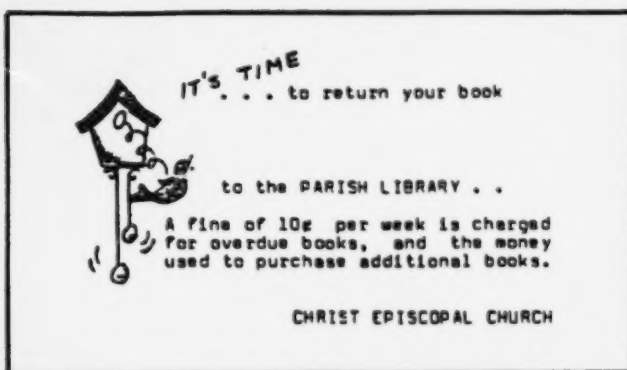
Date: _____

According to our records you borrowed _____

By _____

If you have finished reading the book we would like to have it returned for re-circulation.

THE LIBRARIAN



PARENT LECTURE. Parenting offers many avenues for informative talks. The why, when, and what of reading to children can be a starter topic. Provide baby sitting service and refreshments for "Mom's Morning Off." Invite contributions by placing a container near books displayed on the morning topic.

PATRONS. Offer an optional price above the regular charge for tickets sold or membership fees. Inclusive amounts may be stated with terms such as "contributing patrons," "supporting patrons," and so forth which identify different levels of giving.

PERCENTAGE RECEIPTS ON PURCHASES. Some book stores offer coupons valued at a percent of the purchase, or stamps worth a stated amount. When contributed to the library by church/synagogue members who patronize these stores the coupons or stamps can be accumulated toward discounts on future purchases.

PHONATHON. Volunteers make an intensive effort, usually within a designated, limited, time period to canvass congregational groups, or cover the entire membership list to request funds. There will be a more favorable response if the solicitation is for a particular need; but even so, allow for shrinkage in the total promised.

PICTORIAL MEMORY PLATES. Special-order plates, usually featuring photographs or drawings of the church/synagogue building are often sold to commemorate a centennial or other anniversary celebration.

PIGGY-BACK ON EVENTS. Be alert for opportunities to lend assistance to projects of other congregational groups. For example, offer the services of the library committee as ushers to hand out programs and assist seating people at a choir concert. Suggest that some of the door receipts be used for the purchase of books about hymns and composers.

PLANT BOUTIQUE. "Green thumb" library supporters may contribute herbs and shoots they've started, along with plants, dish gardens, and

terrariums. If year-round sale is preferred, place a few at a time in strategic places in the library. They will be attractive additions to the room while on display.

PLEDGES. Especially when establishing a library, or starting over to develop one, ask for commitments toward purchases. Line hallways with shelf paper on which spines of books are outlined. As persons offer to pay for titles to be ordered from a posted want list, fill in the outlines with the books' titles and names of the donors.

POSTER SALE. Popular with teens, who may help sell as well as comprise the major body of buyers.

POTLUCKS. Persons attending this type of dinner bring food to share, and contribute an amount in cash which generally more than covers the cost of the entre and/or beverage provided.

PROOFS OF PURCHASE. Some companies will give utilitarian items on receipt of a stated number of proofs of purchase of their products. A few will even provide a collection box that can be placed in the library or other central location.

PROPERTY/EQUIPMENT DONATIONS. Such things as a typewriter, filing cabinet, or desk and chairs for the library may be donated by business persons in the congregation when they replace office furnishings. Make needs known, and remind persons their gifts may be tax deductible.

PUPPET SHOW. One of the church/synagogue classes may agree to research a Bible story and present a show for the congregation. Or the library can sponsor a public performance given by a professional puppeteer, a relatively rare treat today.

RAFFLE. Generally an expensive, unique, or hand-made item (a stereo system, an elaborate doll house, a quilt) is the prize for the person whose name is on the stub of a ticket drawn at a specified time. State in advance whether the winner must be present.

READ-A-THON. Announce an afternoon or day-long continuous story time, with "celebrities" from the congregation and community taking turns reading their own favorite children's stories. Youngsters may stay for any length period, and parents can determine the amount they wish to drop into a contribution box placed by the entry.

READERS' MARATHON. Family and friends become sponsors of a youngster and agree to make a certain donation to the library for each book he/she reads during a stated period, such as one month or summer vacation. Sponsors set the amount they are willing to contribute. (Example, 10¢ per book.) In exchange for publicity, a local book store may be willing to donate a prize to the reader whose name is drawn on the closing date.

RECYCLING RECEIPTS. Ask that newspapers, aluminum cans, etc. be brought to the church/synagogue or arrange for pick-up so they may be turned in for cash.

REFRESHMENTS AT EVENTS. Provide refreshments following the annual business meeting, at a book fair or other event, or sell beverages at the congregational picnic.

REFUNDS. Bottle refunds may be ongoing source of income, or the library can suggest the donation of a designated month's receipts from each family.

RENT-A-KID, GRANDMOTHER, ETC. Persons indicate their willingness to perform services for others at a mutually convenient time, with payment going to the library fund. Youngsters may do yard work, grandmothers baby-sit, etc.

RENTAL FEES. Some libraries circulate new books on a rental basis for an initial period. Others set a fee for the loan of audiovisuals. It is especially appropriate to charge for audiovisual equipment borrowed if policy permits its use outside the building.

RESEARCH GRANT. Request funds for a special project. Church/synagogue history could be researched and published to start or enrich an archival collection. A Sunday School class could make a study of symbolism in the building's stained glass windows, and prepare a booklet for sale.

RUMMAGE SALE. With effective advance publicity, the actual work need take only two or three days. It has been found that only the current season's clothing sells well. Consider combining the sale with a soup or salad luncheon.

SALES. "The world is so full of a number of things . . ." Companies catering to organization fundraising offer items from dishcloths to special-order designs on ceramic coffee mugs, buttons, and so forth. Watch for sources advertising in denominational and other periodicals.

SEED MONEY. Usually this is special funding provided by an interested group or patron so that a new service or program can be introduced, such as a tape ministry for shut-ins. After its worth is established, it is supported through the regular budget.

SHELF SEGMENT GIFTS. When beginning or expanding a library, finance a major part of the cost by dedicating segments of shelving in the name of donors and persons honored or memorialized. Names can be displayed on a plaque. Temple Israel, Akron, Ohio, asked an amount that would also underwrite the purchase of books and related supplies for each shelf segment.

SHOW AND AUCTION OF ARTS AND CRAFTS. Draw on the talents of congregational members and friends who will lend their artistic creations to be exhibited, and may allow them to be sold. Payment is made directly to the artist; however, an admission fee to the exhibit may be charged. Serve punch and hors d'oeuvres. Make the occasion a special one.

SIGNATURE BRICKS. When building or renovating, consider paving a portion of a sidewalk or path with granite blocks engraved with a replica of the signature of persons who make a substantial contribution. \$10,000 can be grossed if 100 families each give \$100. Announce that installment payments are acceptable, with the final amount due by a stated date. In Toledo, Ohio, the cost was approximately \$25 each for Berkeley grey granite steel-finish bricks, 4 x 12 x 2" with incised signature.

SILENT AUCTION. Donated articles are displayed over a period of several hours (perhaps in conjunction with an Open House or other event). Lined bid sheets are attached or beside each item. Persons bid by writing their names and amount offered on the sheet. Each increase is marked on the next blank line with the bidder's signature. At the announced closing time, the items go to the successful bidders.

Donors may be given the right to retain the article if the opening bid or subsequent bids are not commensurate with its value, usually stated on the bid sheet. Those attending may be asked to pay an auction registration fee.

SILENT BAKE SALE. Contributions of cash rather than cakes and cookies are requested.



SILENT BAKE SALE

A bit of news we have today --
A food-less sale has come your way.
In these busy days, now who can bake
A pie, or cookies, or even a cake.

You'd be surprised, if you counted the cost,
Of materials, heat, and the time you've lost.
Cooking for sale is extra work,
Yet nobody really wants to shirk.

So we've thought of a plan that's really grand,
And we feel quite sure you'll understand.
In an envelope please put the price
Of a pie, or cake, or something nice.

Without fuss or bother, you've done your part;
We're sure you'll give with a willing heart.
You can send it to the library through the mail,
And ensure the success of our Silent Bake Sale!

SILVER TEA. The name alerts those who attend an afternoon tea party that donations of "silver" (coins) for the library fund will be welcomed.

SKILL CLASSES. Arrange for instructors to share their expertise in gourmet cooking, tennis, bridge, quilting . . . The library may still receive the "tuition" for these "off campus" courses.

SPECIAL BOOK GIFT DAY OR SEASON. Post the names of the donors and titles on a bulletin board. Use colored construction paper cut in shapes appropriate to the background: blossoms for a garden, food for a picnic table, fruits and vegetables for a cornucopia, ornaments to trim a tree. Kites, fish, autumn leaves, and snowflakes are among seasonal design possibilities.

SPECIAL OCCASION GIFTS. Children and grown-ups may present a book to the library on their own birthdays, or as thank offerings for important events in their lives. Public acknowledgment of gifts often inspires others to make similar donations.

SPONSORS. Stretch budgeted funds by finding sponsors (they would naturally be called "angels" in the church/synagogue!) who will pay for certain expenses. Among these could be awards for participants of a reading club, commercially-produced card catalogue sets, refreshments for an Open House, subscription to a periodical, membership in a religious book club.

STATIONERY SALE. Hand-decorate paper for all-purpose or special use. Or design oversize post cards using colored, unlined cards available from office supply stores. (The 4" x 6" size may be mailed at the rate for postal cards; the larger 5" x 8" size will require the same postage as a first-class letter.)

STORY HOUR ENROLLMENT FEE. No more expensive than hiring a baby-sitter, yet more entertaining and educational for the children. Explain that fees make possible purchase of additional storybooks. Waiting mothers can attend an exercise class elsewhere in the building.

STRAWBERRY FESTIVAL. Motivate a group of teens to pick strawberries for a cake and ice cream festival to be held on the church/synagogue lawn. (Some growers advertise lower prices for do-it-yourself labor.) The teens may also be responsible for advance ticket sales, but allow for "walk-ins" as well.

SUSTAINING CONTRIBUTIONS. Enlist a nucleus of individuals or families who agree to provide stated, regular support for library operation. Just one dollar a month from fifty persons will amount to \$600 in one year. Five dollars given twice a year by fifty persons will result in \$500 annual income.

T-SHIRT SALE. Take orders for T-shirts custom-printed with a logo or catchy phrase. "You're overdue at the library" was a slogan used to benefit libraries in five Florida counties.

TAKE TEN (OR FIVE, OR TWO). Each participant receives a cash gift with which to fund a project. The point is to use his/her own special talent to make it grow and so return a profit. For example, to buy yarn to knit a sweater that will be sold, to purchase paper needed to type a student's thesis, or to buy wood to build a bird house. Ways in which proceeds are derived will be as varied as the number of people taking part.

TALENT SHOW. Everyone from children to grandparents can provide entertainment for an informal evening talent show. Or pass the hat if only a brief program has topped off a dinner. Don't overlook dramatic readings.

THRIFT SHOP. Clothing which shows very little sign of use or wear generally comprises the stock of items offered in a "Nearly New" or "Echo" shop. Sometimes donors receive a percentage on sales. If open on a regular basis, such as one afternoon a week, proceeds may be considerable over a period of time. The commitment of workers is essential.

TOTE BAG SALE. Many styles of canvas bags can be purchased for resale. This item is perfect for shopping trips, boating, picnicking, and *carrying books!* Plastic bags may also be imprinted with a logo or name.

TOURNAMENTS. Arrange games such as croquet or ping pong to coincide with a church/synagogue outing. Or card games can be scheduled at the homes and convenience of players, with results reported for score-keeping. Losers make donations for books, and the library finishes in first place!

TOURS. Direct your own! Offer a morning walk through an historic part of town (residents are always the last to be informed about local points of interest). An afternoon shopping tour will help orient newcomers to available speciality stores. Plan a twilight drive routed past the prettiest holiday lighting decorations (those who don't like to go out alone at night will appreciate this opportunity to have a chauffeur). A tour or shopping trip may be appreciated by wives while husbands are at the business sessions of a convention held in your city. Offer your services for small groups.

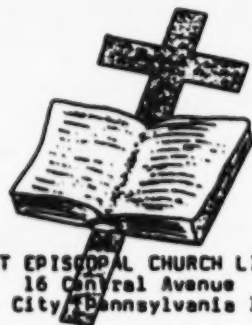
TRADING STAMP DONATIONS. If most persons in the congregation each contribute a filled book or two, the library can obtain a variety of furnishings and equipment without cost.

USED BOOK SALE. Gifts not in keeping with the library's selection policy, duplicates, and titles weeded from the collection, or books donated for the event, may be sufficient in quantity to make

possible an annual sale, held in the library. Or set up a table in conjunction with another event — a bazaar, luncheon meeting, rummage sale, etc.

USER FEES. Charges may be made for certain services, such as reserving popular titles, or operating projection equipment for meetings. Persons who are not members of the congregation may pay an annual fee for the privilege of borrowing materials.

WALKATHON. The best form of exercise, and suitable for any age. All participants begin at the same starting point, but routes to the finish line vary the distance to be walked by each age group. Set an entry fee that will cover costs and allow for proceeds. Some groups provide T-shirts for each person, imprinted with a logo or name as a souvenir of the event.



CHRIST EPISCOPAL CHURCH LIBRARY
16 Central Avenue
Oil City, Pennsylvania 16302

Dear _____

The book _____
which you presented to the parish library
has been placed on our shelves. We
appreciate your interest and thoughtfulness.

The amount due* is _____.
This can be mailed or given to our treasurer
at your convenience.

Thank you,

Treasurer
CHRIST EPISCOPAL CHURCH LIBRARY

* Deductible for income tax purposes.

"WANT LIST" GIFTS. At intervals distribute in the church/synagogue newsletter or as an insert in worship leaflets a list of books currently desired for the collection. (Be sure to post a copy also on the library bulletin board.) Vary subjects and prices to appeal to the widest tastes and pockets. Include a donation form to make it easy for persons to contribute.

HELP TRIM OUR TREE



You can give a gift to others, and still keep it for yourself by adding a book to the church library this Christmas.

Let your gift list include one of the titles listed here.

When the New Year comes, the book will be on the shelves for yourself and others to enjoy.

Stop in the library after the service, or telephone this week or next, to place your order.

APPENDIX B: BOOKKEEPING FORMS

On the following pages you will find Bookkeeping Forms which you may want to duplicate and use for record keeping in your library. See the explanations of the use of these forms in Chapter 3.

There are two types of forms — one vertical and one horizontal in nature with corresponding matching supplementary columns. In addition there is an account form for special funds.

LIBRARY BOOKKEEPING JOURNAL

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SPECIAL ACCOUNT FORM

LIBRARY BOOKKEEPING JOURNAL

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CSLA GUIDE SERIES

- CSLA Guide No. 1 — SETTING UP A LIBRARY: HOW TO BEGIN OR BEGIN AGAIN**, by Ruth S. Smith. 1979. 8p. Paperbound. ISBN 0-915324-16-4.
- CSLA Guide No. 2 (Rev. 2nd ed.) — PROMOTION PLANNING ALL YEAR 'ROUND**, by Claudia Hannaford and Ruth S. Smith. 1978. 52p. Paperbound. ISBN 0-915324-09-1.
- CSLA Guide No. 3 (Rev. ed.) — WORKSHOP PLANNING**, by Ruth S. Smith. 1979. 65p. Paperbound. ISBN 0-915324-15-6.
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- CSLA Guide No. 12 — GETTING THE BOOKS OFF THE SHELVES: MAKING THE MOST OF YOUR CONGREGATION'S LIBRARY**, by Ruth S. Smith. 1985. 40p. Paperbound. ISBN 0-915324-22-9.
- CSLA Guide No. 13 — THE ABC'S OF FINANCING CHURCH AND SYNAGOGUE LIBRARIES; ACQUIRING FUNDS, BUDGETING AND CASH ACCOUNTING**, by Claudia Hannaford. 1985. 36p. Paperbound. ISBN 0-915324-23-7.

OTHER CSLA PUBLICATIONS

- CHURCH AND SYNAGOGUE LIBRARY RESOURCES** 3rd ed. A CSLA bibliography, by Rachel Kohl and Dorothy Rodda. 1979. 16p. Paperbound. ISBN 0-015324-08-3.
- HELPING CHILDREN THROUGH BOOKS: A SELECTED BOOKLIST**. Rev. ed. A CSLA Bibliography, by Helen Keating Ott. 1979. 35p. Paperbound. ISBN 0-915324-06-7.
- A BASIC BOOK LIST FOR CHURCH LIBRARIES**. 2nd Rev. ed. A CSLA Bibliography, by Bernard E. Deitrick. 1983. 15p. Paperbound. ISBN 0-915324-10-5.
- KNOW YOUR NEIGHBOR'S FAITH**. A CSLA Bibliography, by Bernard E. Deitrick. 1983. 16p. Paperbound. ISBN 0-915324-19-9.
- RELIGIOUS BOOKS FOR CHILDREN: AN ANNOTATED BIBLIOGRAPHY**. A CSLA Bibliography, by Patricia Pearl. 1983. 36p. Paperbound. ISBN 0-915324-21-0.
- THE FAMILY USES THE LIBRARY**. A CSLA Leaflet. 2nd ed. 1977. 4p.
- THE TEACHER AND THE LIBRARY — PARTNERS IN RELIGIOUS EDUCATION**. A CSLA Leaflet. 1978. 4p.
- For prices and quantity discounts on all publications, write:

CSLA, P.O. Box 1130, Bryn Mawr, PA 19010